

# ASSIGNMENT 3

Textbook Assignment: "COSAL" (continued), chapter 2, pages 2-25 through 2-27, and "Funding and Accounting," chapter 3, pages 3-1 through 3-14.

- 
- |  |   |
|--|---|
| <p>3-1. What is the importance of the postoverhaul ISL?</p> <ol style="list-style-type: none"><li>1. It should be treated as the primary allowance list</li><li>2. It should be used to cross-reference stock numbers to APLs in all cases</li><li>3. It should be used to cross-reference stock numbers to AELs in some cases</li><li>4. It should only be treated as a secondary source for allowance list information</li></ol> <p>3-2. What activity prints the ISL upon completion of the overhaul?</p> <ol style="list-style-type: none"><li>1. NSC Oakland, CA</li><li>2. NSC Norfolk, VA</li><li>3. NSC Puget Sound, WR</li><li>4. SPCC Mechanicsburg, PA</li></ol> <p>3-3. During what types of shipyard availability is a ship normally assisted by the allowance branch of the NSA and not an ILO team?</p> <ol style="list-style-type: none"><li>1. ROV, TAV, and FOA only</li><li>2. ROV, TAV, FOA, and PSA only</li><li>3. RAV, TAV, FOA, PSA, and SRA only</li><li>4. ROV, TAV, FOA, PSA, SRA, and SIMA</li></ol> <p>3-4. During an availability period in which an ILO team is not provided, who will determine allowances, changes, order deficiencies, and update retained portions of the COSAL?</p> <ol style="list-style-type: none"><li>1. NSA officer in charge</li><li>2. Ship's supply officer</li><li>3. NSC Oakland, head of ship's allowance section</li><li>4. SPCC, head of ship's allowance section</li></ol> | <p>3-5. What part(s) of the COSAL should you provide an NSA upon your ship's arrival for availability?</p> <ol style="list-style-type: none"><li>1. Parts I and II</li><li>2. Parts I and III</li><li>3. Parts II and III</li><li>4. Part III only</li></ol> <p>3-6. During the shipyard overhaul, who is responsible for all configuration changes to the ship?</p> <ol style="list-style-type: none"><li>1. SUPSHIPS allowance section</li><li>2. NSA allowance section</li><li>3. SPCC weapons section</li><li>4. Nearest NSC</li></ol> <p>3-7. Which of the following ship's personnel should be most aware of the equipment changes that are being made in the ship's work centers?</p> <ol style="list-style-type: none"><li>1. Hands-on technician</li><li>2. Supply support center supervisor</li><li>3. Supply officer</li><li>4. Engineer officer</li></ol> <p>3-8. What instruction should be referenced to obtain procedures for developing and processing configuration change documentation?</p> <ol style="list-style-type: none"><li>1. SPCCINST 4440.450</li><li>2. SPCCINST 4441.170</li><li>3. NAVSEAINST 4441.3</li><li>4. NAVSUPINST 4441.21</li></ol> |
|--|---|

- 3-9. During a shipyard availability that does not include a supply overhaul, the ship validates all configuration changes. To what allowance section are reports made concerning the discrepancies in APLs or repair parts support discovered during this validation?
1. SPCC
  2. NSC Oakland
  3. NSC Puget Sound
  4. NSA
- 3-10. What supporting document does NSA provide the ship for each allowed item?
1. NAVSUP Form 306
  2. NAVSUP Form 1075
  3. NAVSUP Form 1109
  4. NAVSUP Form 1114
- 3-11. When the ship is going through an availability period, what activity determines the ship's deficiencies?
1. Ship's supply department
  2. NSA
  3. FMSO
  4. SPCC
- 3-12. Within what specific time frame should the NSA deliver the master SLCC and SLEC to a ship completing a shipyard availability not including a supply overhaul?
1. During the first month of the availability
  2. Upon completion of the ship's validation of the SLCC and SLEC
  3. No later than end of availability (EOA)
  4. No later than EOA minus 14 days
- 3-13. What activity is ultimately responsible for the accuracy of the ship's COSAL that was updated during a shipyard availability?
1. NSA
  2. NSC Oakland
  3. Ship
  4. SPCC
- 3-14. Regulations pertaining to accounting procedures for ship's funds are contained in which of the following publications?
1. NAVSO P-3013
  2. NAVSO P-3073
  3. NAVSUP P-485
  4. NAVSUP P-486
- 3-15. Without exception, the operation of each activity, ship, squadron, or other operating unit will be funded entirely from the appropriation subhead applicable to the individual activity's program classification.
1. True
  2. False
- 3-16. Which of the following Navy costs are funded from an appropriation subhead applicable to the individual activity's program classification?
1. Military personnel
  2. Intelligence and communications
  3. Fleet operations
  4. Fleet maintenance
- 3-17. Which of the following Five Year Defense Plan (FYDP) programs identifies general-purpose forces?
1. 1
  2. 2
  3. 3
  4. 4
- 3-18. The initial allocation of appropriated funds within the Navy is made by what official?
1. Treasurer of the United States
  2. Secretary of Defense
  3. Secretary of the Navy
  4. Chief of Naval Operations

IN ANSWERING QUESTIONS 3-19 THROUGH 3-24, SELECT THE OFFICIAL(S) FROM COLUMN B THAT IS/ARE RESPONSIBLE FOR THE CORRESPONDING FUNCTION LISTED IN COLUMN A.

<u>A. FUNCTIONS</u>	<u>B. OFFICIALS</u>
3-19. Issuing expense allocations	1. Chief of Naval Operations
3-20. Issuing expense limitations	2. Fleet commanders
3-21. Holding operating budgets for ships' fuel	3. Type commanders
3-22. Holding operating budgets for support of ships and aircraft	4. Ship or unit commanding officer
3-23. Holding operating target for support of own ship or unit	
3-24. Issuing ships' OPTARS	
<hr/>	
3-25. The four-digit subhead symbol for the operations and maintenance appropriation identifies which of the following information?	
	1. Major claimant
	2. Type of activity
	3. Class of ship
	4. Branch of service
3-26. An expense limitation is identified on Navy obligation documents by what information?	
	1. Functional account
	2. Fund code
	3. Object class
	4. Appropriation subhead
3-27. The fourth digit of the operations and maintenance appropriation subhead identifies which of the following activities?	
	1. Major claimant
	2. Expense limitation holder
	3. Subordinate unit
	4. OPTAR holder

- 3-28. When more than one operating budget is issued to a responsibility center from the same expense limitation, in what manner are these budgets distinguished?
1. Append a one-character alphabetic or numeric suffix to the operating budget number
  2. Append a one-character suffix to the appropriation subhead
  3. Append two-character fund codes to the appropriation
  4. Append a one-character suffix to the object code
- 3-29. Which of the following alphanumeric combinations provide the complete accounting classification for an operating target holder?
1. Applicable fiscal year, service designator, and UIC only
  2. Applicable fiscal year, service designator, and serial number only
  3. Applicable fiscal year, service designator, UIC, and applicable OPTAR fund code
  4. Applicable fiscal year, service designator, serial number, and applicable OPTAR fund code
- 3-30. When you accept a reimbursable order for performance by a fleet responsibility center, this has the effect of automatically increasing the amount of what budget?
1. Reserve
  2. TAD
  3. Service
  4. Operating

3-31. A cross-reference of the expense elements to the Navywide fund codes that are used to identify the special subdivisions of those expense elements is provided by what specific part of the NAVSO P-3013?

1. NAVSO P-3013-1, table XII of appendix II
2. NAVSO P-3013-2, table XII of appendix II
3. NAVSO P-3013-1, table XI of appendix I
4. NAVSO P-3013-2, table XI of appendix I

3-32. The fleet commanders are major claimants of budget funds received from what individual?

1. Comptroller of the Navy
2. Chief of Naval Operations
3. Secretary of Defense
4. Secretary of the Navy

---

IN ANSWERING QUESTIONS 3-33 THROUGH 3-37, SELECT THE RESOURCE FROM COLUMN B THAT SHOULD BE CHARGED FOR THE SHIP'S EXPENSE ITEM LISTED IN COLUMN A.

A. EXPENSES

B. RESOURCES

- |                           |                              |
|---------------------------|------------------------------|
| 3-33. Controlled equipage | 1. FLTCOM'S operating budget |
| 3-34. Fuel                |                              |
| 3-35. Military personnel  | 2. TYCOM'S operating budget  |
| 3-36. Medical supplies    |                              |
| 3-37. Ship overhaul       | 3. Ship's OPTAR              |

---

3-38. When writing orders for temporary additional duty-travel of personnel, you should cite which of the following operating budgets?

1. Ship's OPTAR
2. FLTCOM'S budget
3. DOD's budget
4. TYCOM'S budget

3-39. The standard document number for temporary additional duty-travel is divided into what specific number of fields?

1. One
2. Two
3. Three
4. Four

3-40. Which of the following forms is in letter format?

1. Accountability Record, NAVSUP Form 598
2. Allowance Change Request, NAVSUP Form 1220-2
3. Resource Authorization, NAVCOMPT Form 2168-1
4. Trial Balance Report, NAVCOMPT Form 2199

3-41. The FLTCOMs receive funds as OPTARs from what individual?

1. Commander in Chief
2. Secretary of the Navy
3. Chief of Naval Operations
4. Commander, Naval Supply Systems Command

3-42. OPTAR funds are accounted for over what specific number of years?

1. 1
2. 2
3. 3
4. 4

3-43. During the last year of maintaining an OPTAR, a ship receives listings that should be processed within what specific time period?

1. Month
2. Quarter
3. Year
4. Week

- 3-44. The expense limitation holder is responsible for expenditure of funds that have been granted. What activity or individual is legally liable for such expenditure?
1. TYCOM
  2. CNO
  3. Ship
  4. Squadron
- 3-45. To be sure there is not any needless waste or abuse of the ship's money is the responsibility of what officer?
1. Supply
  2. Executive
  3. Division
  4. Commanding
- 3-46. The proper performance and administration of the financial budget on board a ship is the responsibility of what officer?
1. Supply
  2. Operations
  3. Executive
  4. Administrative
- 3-47. As the leading SK, you should obligate material in what specific order?
1. Damage control, medical/dental, lifesaving, repair parts, stock
  2. Medical/dental, damage control, lifesaving, stock, repair parts
  3. Medical/dental, damage control, lifesaving, repair parts, stock
  4. Damage control, medical/dental, stock, repair parts, lifesaving
- 3-48. Material that comes under phased replacement usually has a limited life and should be replaced within what specific range of years?
1. 1 to 2 only
  2. 1 to 3
  3. 2 to 4
  4. 3 to 5
- 3-49. A shipboard OPTAR budget system places the responsibility for expenditures of funds on what individual?
1. Leading chief
  2. Division officer
  3. Department head
  4. Executive officer
- 3-50. The auditable operating budget records maintained by the TYCOM should show which of the following information?
1. Values for each OPTAR granted
  2. Available balance of the operating budget
  3. Values of transactions incurred
  4. All of the above
- 3-51. What is the most important reason for an OPTAR holder to initiate and complete all validations required by the TYCOM?
1. To make sure maximum use is made of the OPTAR funds provided
  2. To make sure minimum use is made of OPTAR funds provided
  3. To make sure financial management data is available to the CNO only
  4. To make sure financial management data is available to the U.S. Senate
- 3-52. Which of the following supply documents requires a complete line of accounting data?
1. Work request
  2. Survey request
  3. Purchase order
  4. Project order
- 3-53. What specific number of component data fields are contained in a complete line of accounting data?
1. 12
  2. 9
  3. 3
  4. 6

- 3-54. Which of the following data is NOT considered a component data field of a complete line of accounting data?
1. Appropriation
  2. Country code
  3. Bureau control number
  4. Suballotment
- 3-55. Which of the following offices assigns the country codes to a purchase order?
1. Administrative
  2. Supply
  3. Disbursing
  4. Ship's store
- 3-56. When requesting an advance of funds, you should process what latest listing?
1. Unmatched Expenditure Listing
  2. Summary Filled Order/Expenditure/Difference Listing
  3. Detailed Filled Order/Expenditure Listing
  4. Aged Unfilled Order Listing
- 3-57. When an augment of funds is requested, a requisition validation should also be done within what maximum number of days?
1. 15
  2. 30
  3. 45
  4. 60
- 3-58. The majority of OPTAR advances are for what type of material?
1. Consumables
  2. Equipage
  3. Laborsaving devices
  4. Repair parts
- 3-59. The fleet accounting offices will submit various types of listings to your ship at periodical intervals so that you can review, validate, and process them.
1. True
  2. False
- 3-60. The fleet accounting office submits which of the following listings to the OPTAR holder for review and processing?
1. Aged Unfilled Order Listing
  2. Unmatched Expenditure Listing
  3. Summary Filled Order/Expenditure/Difference Listing
  4. Each of the above
- 3-61. Listings applicable to reimbursable OPTARs are submitted to the fleet accounting office for what maximum number of years?
1. 1
  2. 2
  3. 3
  4. 4
- 3-62. What transaction listing is retained by the fleet accounting office for backup purposes?
1. Detailed Filled Order/Expenditure Listing
  2. Summary Filled Order/Expenditure/Difference Listing
  3. Aged Unfilled Order Listing
  4. Unmatched Expenditure Listing
- 3-63. When a below threshold category expenditure document (\$100 and less) does not match with a corresponding unfilled order document during the second monthly reconciliation process, what action is the fleet accounting office authorized to take?
1. Lodge the charge against the operating budget holder without achieving a match
  2. Lodge the charge against the OPTAR holder without achieving a match
  3. Report the charge to the operating budget holder on a difference listing
  4. List the expenditure on the OPTAR holder's records at the original price if a match is not achieved

3-64. The dollar amount for threshold charges procedures is established by what official?

1. Type commander
2. Ship's commanding officer
3. Fleet commander
4. Chief of Naval Operations

3-65. Threshold charged expenditures are reported to the OPTAR holder on what listing?

1. Summary Filled Order/Expenditure/Difference Listing
2. Aged Unfilled Order Listing
3. Unmatched Expenditure Listing
4. Threshold Charges/Credits Listing

3-66. The fleet accounting office forwards the Aged Unfilled Order Listing to each OPTAR holder on a monthly basis for what specific range of months?

1. 1 to 15
2. 2 to 15 only
3. 3 to 15 only
4. 4 to 15 only

3-67. Each item listed on the Aged Unfilled Order Listing should meet all EXCEPT which of the following criteria?

1. An item has been held by the fleet accounting activity for more than 120 days
2. An item has not been matched with an expenditure document
3. An item has not been canceled by the requisitioner
4. An item is for a greater amount than the threshold level

3-68. Under what circumstance do items received by a ship sometimes appear on the Aged Unfilled Order Listing?

1. When an expenditure document is less than 120 days
2. When the issuing activity has failed to forward an expenditure document
3. When the unfilled orders have been canceled
4. When unfilled orders have been matched with a related expenditure document

3-69. After an item appearing on the Aged Unfilled Order Listing has been received, you should take corrective action if the receipt date preceded the preparation date of the listing by at least what minimum number of days?

1. 10
2. 30
3. 45
4. 60

3-70. If one of the items on the Aged Unfilled Order Listing dated 31 March was received on 18 January, which of the following actions would be appropriate?

1. Administratively cancel the unfilled order
2. Prepare a credit unfilled order document
3. Enter the receipt date on the listing with the R/I of the issuing activity
4. Return a copy of the receipt document with the listing

3-71. Which of the following reasons is appropriate for administratively canceling an item?

1. To prevent a duplicate shipment by the supply activity
2. To obtain OPTAR credit for an item previously threshold charged
3. To prevent duplicate billing by the supply activity
4. To increase the available OPTAR balance immediately

3-72. What action, if any, should you take to administratively cancel an unfilled order?

1. Prepare a credit unfilled order document
2. Submit a cancellation request to the supply activity
3. Annotate the listing or detail cards as appropriate
4. None; done automatically

3-73. Procedures for administrative cancellations of items above the threshold level differ from those below threshold in that

- i. an immediate OPTAR credit may be taken if an item is above threshold level
2. a cancellation request must be submitted to the supply activity
3. a copy of the receipt document is sent to the supply activity requesting a billing document
4. the OPTAR credit is posted from the Summary Filled Order/Expenditure/Difference Listing

3-74. What action should you take to administratively cancel an item that is above the threshold level?

1. Annotate the listing or detail card appropriately
2. Submit a cancellation request to the supply activity
3. Post a credit to the Difference column of the Requisition/OPTAR Log
4. Prepare a credit unfilled order document

3-75. You should take appropriate credit for an item in the Requisition OPTAR Log when the respective requisition has been listed on the Aged Unfilled Order Listing.

1. True
2. False